



KIMBERLY TOWELL
Executive Assistant
ktowell@idahopower.com
(208) 388-2558

July 25, 2014

VIA ELECTRONIC FILING AND U.S. MAIL

Attention: Filing Center
Public Utility Commission of Oregon
3930 Fairview Industrial Drive SE
P.O. Box 1088
Salem, Oregon 97308-1088

Re: Docket UM 1621(2)
In the Matter of Idaho Power Company Request for Authorization for
Deferral of Costs Associated with Intervenor Funding Grants

Dear Filing Center:

Enclosed for filing in Docket UM 1621(2) are an original and three (3) copies of Idaho Power Company's Application for Reauthorization of Deferred Accounting. The Notice of Application for Reauthorization of Deferred Costs Associated with Intervenor Funding Grants is attached to the Application as Attachment A. The Application and Notice have been served on the parties in Idaho Power Company's last general rate case as indicated in the Certificate of Service.

If you have any questions, please do not hesitate to contact me or Regulatory Analyst Courtney Waites at (208) 388-5612.

Sincerely,

A handwritten signature in black ink that reads "Kimberly Towell".

Kimberly Towell

Enclosures

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

UM 1621(2)

In the Matter of

IDAHO POWER COMPANY

Request for Authorization for Deferral of
Costs Associated with Intervenor Funding
Grants.

**APPLICATION FOR
REAUTHORIZATION OF
DEFERRED ACCOUNTING**

I. INTRODUCTION

Pursuant to ORS 757.259, and OAR 860-027-0300, Idaho Power Company (“Idaho Power” or “Company”) applies to the Public Utility Commission of Oregon (“Commission”) for an order reauthorizing the Company to defer costs associated with intervenor funding grants pursuant to ORS 757.072 and ORS 757.259(3). Idaho Power requests reauthorization of the deferral of all costs incurred beginning August 1, 2014, and ending July 31, 2015.

In support of this Application, Idaho Power states:

- 1. Idaho Power is a public utility in the state of Oregon and its rates, services, and accounting practices are subject to the regulation of the Commission.
- 2. This Application is filed pursuant to ORS 757.259(3), which allows for deferral of amounts provided as financial assistance under an agreement entered into under ORS 757.072 upon request of the public utility.
- 3. Idaho Power wishes to waive paper service in this docket.

Communications regarding this Application should be addressed to:

Lisa D. Nordstrom
Idaho Power Company
1221 West Idaho Street (83702)
P.O. Box 70
Boise, Idaho 83707
Telephone: (208) 388-5825
Facsimile: (208) 388-6936
lnordstrom@idahopower.com

Regulatory Dockets
Idaho Power Company
1221 West Idaho Street (83702)
P.O. Box 70
Boise, Idaho 83707
dockets@idahopower.com

1 **II. DEFERRAL HISTORY**

2 On October 13, 2010, the Commission issued Order No. 10-396 in UM 1504
3 approving the Intervenor Funding Agreement (“Agreement”) between Idaho Power and the
4 Citizens’ Utility Board of Oregon (“CUB”) dated September 28, 2010, as modified by the
5 Commission at the public meeting on October 12, 2010. The Agreement is effective from
6 October 15, 2010, until December 31, 2015. The Agreement sets forth the amount of
7 funding available to CUB, the procedures for budget submittals and funding requests by
8 CUB, Commission approval of budget submittals and funding requests, and payment of
9 the grants by Idaho Power. The Agreement provides that the Commission shall allow
10 Idaho Power to recover all amounts paid under the Agreement and provides for annual
11 amortization of amounts deferred under the Agreement.

12 Subsequent to Order No. 10-396, Idaho Power filed an application with the
13 Commission in UM 1507 for authorization to defer costs associated with intervenor funding
14 grants for the 12-month period beginning October 20, 2010. The Commission approved
15 the request in Order No. 10-483. In addition, Idaho Power filed an application with the
16 Commission in UM 1621 for authorization to defer costs associated with the 12-month
17 period beginning October 20, 2011. The application was approved and adopted by the
18 Commission effective October 20, 2011, in Order No. 12-378. The table below
19 summarizes Idaho Power's deferred accounting requests associated with intervenor
20 funding grant costs.

21

Filing Date	Deferral Period	Order No.	Approval Date
09/28/10		10-396*	10/13/10
10/20/10	10/20/10 – 10/19/11	10-483	12/20/10
07/30/12	10/20/11 – 08/01/13	12-378	10/08/12
07/30/13	08/01/13 – 07/31/14	13-323	09/03/13

22
23
24

25 *CUB Intervenor Funding Agreement approved in UM 1504.

26

1 Pursuant to the Commission Orders listed above, Idaho Power respectfully
2 requests an order reauthorizing the deferral for later ratemaking treatment of all payments
3 made by Idaho Power to CUB between August 1, 2014, and July 31, 2015.

4 **III. OREGON ADMINISTRATIVE RULE 860-027-0300 REQUIREMENTS**

5 The following information is provided pursuant to OAR 860-027-0300(3):

6 **A. Description of Utility Expense or Revenue**

7 For the 12-month period of August 1, 2014, through July 31, 2015, Idaho Power
8 seeks reauthorization from the Commission to continue accruing, for future amortization
9 as set forth in the Agreement between Idaho Power and CUB, costs associated with
10 providing intervenor funding pursuant to ORS 757.072 and Order No. 10-396 to the CUB
11 Fund and the Issue Fund.

12 **B. Reasons for Deferral**

13 **1. Statutory Authority**

14 ORS 757.072 authorizes the Commission to approve an agreement for intervenor
15 funding between an energy utility and a customer organization that represents broad
16 customer interests. ORS 757.259(3) provides that:

17 Upon request of the public utility, the commission by order
18 shall allow deferral of amounts provided as financial
19 assistance under an agreement entered into under ORS
757.072 for later incorporation in rates.

20 Amounts deferred under this provision are not subject to the amortization caps or earnings
21 review set forth in Subsections 5, 6, 7, 8, and 10 of ORS 757.259.

22 **2. Commission Approval of the Intervenor Funding Agreement**

23 Idaho Power will continue to incur intervenor funding expenses until December 31,
24 2015, pursuant to the Agreement approved by Commission Order No. 10-396. Idaho
25 Power wishes to continue to use the deferral mechanism as approved. Without
26

1 reauthorization, the current authorization to defer costs expires on July 31, 2014. Idaho
2 Power requests that the deferral continue and that the additional amounts the Company is
3 required to pay to CUB during the period of August 1, 2014, through July 31, 2015, be
4 treated similarly.

5 **C. Proposed Accounting**

6 Idaho Power proposes to record payment of intervenor funding grants in Federal
7 Energy Regulatory Commission ("FERC") Account 182.3, Other Regulatory Assets. In the
8 absence of a deferred accounting order from the Commission, Idaho Power would
9 continue to record costs associated with the intervenor funding expenses to FERC
10 Account 928.3, Regulatory Commission Expenses.

11 **D. Estimate of Amounts Subject to Deferral**

12 The Company anticipates the maximum amount deferred during each calendar
13 year will be \$60,000—consisting of \$30,000 for the CUB Fund and \$30,000 for the Issue
14 Fund pursuant to Section 4.2 of the Agreement, plus any rollover amounts permitted by
15 Section 4.3 of the Agreement. Deferred amounts will accrue interest at Idaho Power's
16 authorized rate of return. Based on this estimate for the August 1, 2014, through July 31,
17 2015, time period and those expenses deferred since the approval of the Agreement,
18 Idaho Power estimates the total of the account balances associated with intervenor
19 funding paid to CUB will be approximately \$268,000. The following table summarizes the
20 deferred amounts to date and the estimated amounts through July 31, 2014:

21 //

22 //

23 //

24 //

25 //

26

Docket/Order No.	Order Date	Fund Type	Deferred Amount as of July 31, 2014
UM 1415 / 11-437	11/09/11	Issue Fund	\$13,286.76
UM 1504(3) / 12-008	01/13/12	CUB Fund	\$37,456.73
UE 222 / 12-113	03/28/12	Issue Fund	\$2,601.57
UE 233 / 12-115	03/28/12	Issue Fund	\$28,598.94
LC 53 / 12-336	09/02/12	Issue Fund	\$6,299.87
UE 248 / 12-464	11/29/12	Issue Fund	\$3,557.48
UM 1504(4) / 13-001	01/14/13	CUB Fund	\$34,665.20
UM 1582 / 13-289	08/06/13	Issue Fund	\$7,830.16
UM 1182 / 13-313	09/03/13	Issue Fund	\$2,586.46
UM 1653 / 13-468	12/12/13	Issue Fund	\$5,211.50
UM 1633 / 14-011	01/09/14	Issue Fund	\$8,915.66
UM 1504(5) / 14-010	01/09/14	CUB Fund	\$32,093.78
UM 1633 / 14-172	05/21/14	Issue Fund	\$8,689.52
LC 58 / 14-228	06/18/14	Issue Fund	\$11,811.25*
UE 279 / Pending	Pending	Issue Fund	\$4,062.00**
<u>8/1/14 – 7/31/15**</u>		CUB Fund/Issue Fund	<u>\$60,000.00</u>
Total			\$267,666.88

* These amounts are estimates and will be booked in July, 2014.

**Estimate of funding. Approval pending.

The Agreement permits CUB to request grants from the funds at any time during the calendar year, though the deferral period runs August 1 to July 31. Amounts will be debited to the deferral account as the funds are actually disbursed. Balances in the CUB Fund and the Issue Fund may rollover into the following year if CUB does not use the entire amount available, and the CUB Fund permits CUB to request advances from future-year funds. Pursuant to the terms of the Agreement, the CUB Fund Grants will be charged to and paid for by the residential customer class.

E. Notice

A copy of the Notice of Application for Reauthorization of Deferred Costs Associated with Intervenor Funding Grants and a list of persons served with the Notice are attached to this Application pursuant to OAR 860-027-0300 as Attachment A.

1 **IV. OREGON ADMINISTRATIVE RULE 860-027-0300(4) REQUIREMENTS**

2 **A. Entries in the Deferred Account between October 15, 2010, and July 31, 2014**

3 Attached to this Application as Attachment B is a description and explanation of the
4 entries in this deferred account as of July 31, 2014.

5 **B. Reason for Continuation of Deferred Accounting**

6 Idaho Power is seeking approval to continue the intervenor funding deferral pursuant
7 to Commission Order No. 12-378 as described in Section II above.

8 **V. SUMMARY OF FILING CONDITIONS**

9 The following is information related to future amortization:

10 **A. Earnings Review**

11 None required. Amounts deferred under ORS 757.259 are not subject to the
12 amortization caps or earnings review set forth in Subsections 5, 6, 7, 8, and 10 of ORS
13 757.259.

14 **B. Prudence**

15 A prudence review will be performed prior to amortization.

16 **C. Sharing (Percents)**

17 None applicable.

18 **D. Rate Spread/Rate Design**

19 Please see Section III.D above.

20 **VI. CONCLUSION**

21 Idaho Power respectfully requests that, consistent with ORS 757.259(3) and Order
22 No. 10-396, the Commission authorize the Company to record and defer additional
23 intervenor funding grants incurred by the Company pursuant to the Agreement beginning
24 August 1, 2014, and ending July 31, 2015.

25

26

1 DATED: July 25, 2014.

2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26

 [#] 0.5.6. 97352
LISA D. NORDSTROM
Attorney for Idaho Power Company

1 **CERTIFICATE OF SERVICE**

2 **UM 1621(2)**

3 I hereby certify that on July 25, 2014, I served a true and correct copy of Idaho
4 Power Company's Application for Reauthorization of Deferred Accounting and Notice of
5 Application for Reauthorization of Deferred Costs Associated with Intervenor Funding
6 Grants on the parties in Dockets UM 1621 and UE 233 by e-mail to said person(s) as
7 indicated below.

8 OPUC Dockets
Citizens' Utility Board of Oregon
9 dockets@oregoncub.org

Robert Jenks
Citizens' Utility Board of Oregon
bob@oregoncub.org

10 G. Catriona McCracken
Citizens' Utility Board of Oregon
11 catriona@oregoncub.org

Stephanie S. Andrus
Department of Justice
Business Activities Section
stephanie.andrus@state.or.us

12 Dr. Don Reading
13 dreading@mindspring.com

Judy Johnson
Public Utility Commission of Oregon
judy.johnson@state.or.us

14 Erik Colville
15 Public Utility Commission of Oregon
erik.colville@state.or.us

Gregory M. Adams
Richardson Adams, PLLC
greg@richardsonadams.com

16 Peter J. Richardson
17 Richardson Adams, PLLC
peter@richardsonadams.com

Joshua D. Johnson
Attorney at Law
jdj@racinelaw.net

18 Eric L. Olsen
19 Attorney at Law
elo@racinelaw.com

Anthony J. Yankel
Utility Net, Inc.
tony@yankel.net

20 Randy Dahlgren
21 Portland General Electric Company
pge.opuc.filings@pgn.com

Douglas C. Tingey
Portland General Electric Company
doug.tingey@pgn.com

22 Irion A. Sanger
23 Davison Van Cleve, PC
ias@dvclaw.com

Melinda J. Davison
Davison Van Cleve, PC
mjd@dvclaw.com

24 R. Bryce Dalley
25 Pacific Power
bryce.dalley@pacificcorp.com

Sarah Wallace
Pacific Power
sarah.wallace@pacificcorp.com

1 Oregon Dockets
2 PacifiCorp, d/b/a Pacific Power
oregondockets@pacificorp.com

3 John W. Stephens
4 Esler Stephens & Buckley
stephens@eslerstephens.com
5 mec@eslerstephens.com

6 Wendy Gerlitz
7 NW Energy Coalition
wendy@nwenergy.org

8 DATED: July 25, 2014

Donald W. Schoenbeck
Regulatory & Cogeneration Services, Inc.
dws@r-c-s-inc.com

Megan Walseth Decker
Renewable Northwest Project
megan@rnp.org

Lisa F. Rackner
McDowell Rackner & Gibson PC
dockets@mcd-law.com

9 
10 Kimberly Towell, Executive Assistant

11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26

Attachment A

**Notice of Application for Reauthorization
of Deferred Costs Associated with
Intervenor Funding Grants**

1 **BEFORE THE PUBLIC UTILITY COMMISSION**
2 **OF OREGON**

3 **UM 1621(2)**

4 In the Matter of
5 **IDAHO POWER COMPANY**
6 Request for Authorization for Deferral of
7 Costs Associated with Intervenor Funding
Grants.

**NOTICE OF APPLICATION FOR
REAUTHORIZATION OF DEFERRED
COSTS ASSOCIATED WITH
INTERVENOR FUNDING GRANTS**

8 On July 25, 2014, Idaho Power Company ("Idaho Power") filed an application with
9 the Public Utility Commission of Oregon ("Commission") for an order authorizing deferral of
10 intervenor funding grants pursuant to ORS 757.259(3), ORS 757.072, and Order No. 10-
11 396.

12 Approval of Idaho Power's Application will not authorize a change in Idaho Power's
13 rates but will permit the Commission to consider allowing such deferred amounts in rates in
14 a subsequent proceeding.

15 Idaho Power's Application will be posted on the Commission website for persons
16 who wish to obtain a copy or they may contact the following:

17 Lisa D. Nordstrom
18 Idaho Power Company
1221 West Idaho Street (83702)
19 P.O. Box 70
Boise, Idaho 83707
20 Telephone: (208) 388-5825
Facsimile: (208) 388-6936
lnordstrom@idahopower.com

21 Any person who wishes to submit written comments to the Commission on Idaho
22 Power's Application must do so no later than August 29, 2014.

23 DATED: July 25, 2014.

24 
25 **LISA D. NORDSTROM**
Attorney for Idaho Power Company

26

NOTICE OF APPLICATION FOR REAUTHORIZATION
OF DEFERRED COSTS ASSOCIATED WITH
INTERVENOR FUNDING GRANTS

Idaho Power Company
1221 West Idaho Street
Boise, ID 83702

Attachment B

Funding Grant Monthly Entries

Account	DB2DATE	DISTDESC	Descr	TOTAMT
182363	7/31/2014	ISSUE FUND GRANT 14-228	Carrying Charges	410.25
182363	7/31/2014	ISSUE FUND GRANT 14-228	Grant payment	11401.00
				<u>11811.25</u>

*These entries are estimates and will be booked in July, 2014.

Account	DB2DATE	DISTDESC	Descr	TOTAMT
182382	6/30/2014	ISSUE FUND GRANT 14-172	Carrying Charges	355.52
182382	6/30/2014	ISSUE FUND GRANT	Grant payment	<u>8334.00</u>
				8689.52

Account	DB2DATE	DISTDESC	Descr	TOTAMT
182311	2/28/2014	CUB FUND GRANT 14-010	Grant payment	30000.00
182311	2/28/2014	CUB FUND GRANT 14-010	Carrying Charges on Deferrals	96.96
182311	3/31/2014	CUB FUND GRANT 14-010	Carrying Charges on Deferrals	<u>1996.82</u>
				32093.78

*In 2014, carrying charges were booked monthly until March, 2014 when the Company began booking the carrying charges on an annual basis. Subsequent annual entries will be made in January.

Accoun	DB2DATE	DISTDESC	Descr	TOTAMT
182307	2/28/2014	CUB FUND GRANT 14-011	Grant payment	8334.00
182307	2/28/2014	CUB FUND GRANT 14-011	Carrying Charges on Deferrals	26.94
182307	3/31/2014	CUB FUND GRANT 14-011	Carrying Charges on Deferrals	554.72
				<u>8915.66</u>

*In 2014, carrying charges were booked monthly until March, 2014 when the Company began booking the carrying charges on an annual basis. Subsequent annual entries will be made in January.

Account	DB2DATE	DISTDESC	Descr	TOTAMT
182373	1/31/2014	CUB FUND GRANT 13-468	Grant payment	4840.32
182373	1/31/2014	CUB FUND GRANT 13-468	Carrying Charges on Deferrals	15.64
182373	2/28/2014	CUB FUND GRANT 13-468	Carrying Charges on Deferrals	31.34
182373	3/31/2014	CUB FUND GRANT 13-468	Carrying Charges on Deferrals	<u>324.20</u>
				5211.50

*In 2014, carrying charges were booked monthly until March, 2014 when the Company began booking the carrying charges on an annual basis. Subsequent annual entries will be made in January.

Account	DB2DATE	DISTDESC	Descr	TOTAMT
182395	9/30/2013	CUB FUND GRANT 13-313	Grant payment	2356.40
182395	9/30/2013	CUB FUND GRANT 13-313	Carrying Charges on Deferrals	38.20
182395	1/31/2014	CUB ISSUE FND GRNT 13-313	Carrying Charges on Deferrals	15.43
182395	2/28/2014	CUB ISSUE FND GRNT 13-313	Carrying Charges on Deferrals	15.53
182395	3/31/2014	CUB ISSUE FND GRNT 13-313	Carrying Charges on Deferrals	160.90
				<u>2586.46</u>

*Beginning in 2013, the Company began booking all carrying charges for the Intervenor Funding deferral accounts on an annual basis. The entry made in September, 2013 includes 2013 interest. In 2014, carrying charges were booked monthly until March, 2014 when the Company again began booking the carrying charges on an annual basis. Subsequent annual entries will be made in January.

Account	DB2DATE	DISTDESC	Descr	TOTAMT
182354	8/31/2013	ISSUE FUND GRANT	Grant payment	7088.00
182354	8/31/2013	CARRYING CHARGES	Carrying Charges on Deferrals	161.33
182354	1/31/2014	CUB ISSUE FND GRNT 13-289	Carrying Charges on Deferrals	46.71
182354	2/28/2014	CUB ISSUE FND GRNT 13-289	Carrying Charges on Deferrals	47.01
182354	3/31/2014	CUB ISSUE FND GRNT 13-289	Carrying Charges on Deferrals	<u>487.11</u>
				7830.16

*Beginning in 2013, the Company began booking all carrying charges for the Intervenor Funding deferral accounts on an annual basis. The entry made in August, 2013 includes 2013 interest. In 2014, carrying charges were booked monthly until March, 2014 when the Company again began booking the carrying charges on an annual basis. Subsequent annual entries will be made in January.

Account	DB2DATE	DISTDESC	Descr	TOTAMT
182313	1/31/2013	CUB FUND GRANT 13-001	Grant payment	30,000.00
182313	2/28/2013	CUB FUND GRANT 13-001	Carrying Charges on Deferrals	96.96
182313	3/31/2013	CUB FUND GRANT 13-001	Carrying Charges on Deferrals	194.24
182313	4/30/2013	CUB FUND GRANT 13-001	Carrying Charges on Deferrals	1,802.59
182313	1/31/2014	CUB FUND GRANT 13-001	Carrying Charges on Deferrals	206.80
182313	2/28/2014	CUB FUND GRANT 13-001	Carrying Charges on Deferrals	208.13
182313	3/31/2014	CUB FUND GRANT 13-001	Carrying Charges on Deferrals	2,156.48
				<u>34,665.20</u>

*Beginning in 2013, the Company began booking all carrying charges for the Intervenor Funding deferral accounts on an annual basis. The entry made in April, 2013 includes all interest through 2013. In 2014, carrying charges were booked monthly until March, 2014 when the Company again began booking the carrying charges on an annual basis. Subsequent annual entries will be made in January.

Account	DB2DATE	DISTDESC	Descr	TOTAMT
182371	12/31/2012	CUB FUND GRANT 12-464	Grant payment	3,059.00
182371	1/31/2013	CUB FUND GRANT 12-464	Carrying Charges on Deferrals	9.89
182371	2/28/2013	CUB FUND GRANT 12-464	Carrying Charges on Deferrals	19.81
182371	3/31/2013	CUB FUND GRANT 12-464	Carrying Charges on Deferrals	19.90
182371	4/30/2013	FUND GRANT CUB 12-464	Carrying Charges on Deferrals	184.99
182371	1/31/2014	CUB ISSUE FND GRNT 12-464	Carrying Charges on Deferrals	21.22
182371	2/28/2014	CUB ISSUE FND GRNT 12-464	Carrying Charges on Deferrals	21.36
182371	3/31/2014	CUB ISSUE FND GRNT 12-464	Carrying Charges on Deferrals	221.31
				<u>3,557.48</u>

*Beginning in 2013, the Company began booking all carrying charges for the Intervenor Funding deferral accounts on an annual basis. The entry made in April, 2013 includes all interest through 2013. In 2014, carrying charges were booked monthly until March, 2014 when the Company again began booking the carrying charges on an annual basis. Subsequent annual entries will be made in January.

Account	DB2DATE	DISTDESC	Descr	TOTAMT
182352	11/30/2012	CUB FUND GRANT 12-336	Grant payment	5,348.00
182352	11/30/2012	CUB FUND GRANT 12-336	Carrying Charges on Deferrals	17.29
182352	12/31/2012	CUB FUND GRANT 12-336	Carrying Charges on Deferrals	34.63
182352	1/31/2013	CUB FUND GRANT 12-336	Carrying Charges on Deferrals	34.79
182352	2/28/2013	CUB FUND GRANT 12-336	Carrying Charges on Deferrals	35.02
182352	3/31/2013	CUB FUND GRANT 12-336	Carrying Charges on Deferrals	35.24
182352	4/30/2013	FUND GRANT CUB 12-336	Carrying Charges on Deferrals	327.59
182352	1/31/2014	CUB ISSUE FND GRNT 12-336	Carrying Charges on Deferrals	37.58
182352	2/28/2014	CUB ISSUE FND GRNT 12-336	Carrying Charges on Deferrals	37.82
182352	3/31/2014	CUB ISSUE FND GRNT 12-336	Carrying Charges on Deferrals	391.91
				<u>6,299.87</u>

*Beginning in 2013, the Company began booking all carrying charges for the Intervenor Funding deferral accounts on an annual basis. The entry made in April, 2013 includes all interest through 2013. In 2014, carrying charges were booked monthly until March, 2014 when the Company again began booking the carrying charges on an annual basis. Subsequent annual entries will be made in January.

Account	DB2DATE	DISTDESC	Descr	TOTAMT
182397	4/30/2012	INT FUND CUB 12-115	Grant payment	23,360.00
182397	5/31/2012	INT FUND CUB 12-115	Carrying Charges on Deferrals	75.50
182397	6/30/2012	INT FUND CUB 12-115	Carrying Charges on Deferrals	151.25
182397	7/31/2012	INT FUND CUB 12-115	Carrying Charges on Deferrals	151.98
182397	8/31/2012	INT FUND CUB 12-115	Carrying Charges on Deferrals	152.96
182397	9/30/2012	INT FUND CUB 12-115	Carrying Charges on Deferrals	153.95
182397	10/31/2012	INT FUND CUB 12-115	Carrying Charges on Deferrals	154.94
182397	11/30/2012	INT FUND CUB 12-115	Carrying Charges on Deferrals	155.94
182397	12/31/2012	INT FUND CUB 12-115	Carrying Charges on Deferrals	156.94
182397	1/31/2013	INT FUND CUB 12-115	Carrying Charges on Deferrals	157.95
182397	2/28/2013	INT FUND CUB 12-115	Carrying Charges on Deferrals	158.97
182397	3/31/2013	INT FUND CUB 12-115	Carrying Charges on Deferrals	159.99
182397	4/30/2013	INT FUND CUB 12-115	Carrying Charges on Deferrals	1,487.14
182397	1/31/2014	INT FND CUB 12-115	Carrying Charges on Deferrals	170.61
182397	2/28/2014	INT FND CUB 12-115	Carrying Charges on Deferrals	171.71
182397	3/31/2014	INT FND CUB 12-115	Carrying Charges on Deferrals	1,779.11
				<u>28,598.94</u>

*Beginning in 2013, the Company began booking all carrying charges for the Intervenor Funding deferral accounts on an annual basis. The entry made in April, 2013 includes all interest through 2013. In 2014, carrying charges were booked monthly until March, 2014 when the Company again began booking the carrying charges on an annual basis. Subsequent annual entries will be made in January.

Account	DB2DATE	DISTDESC	Descr	TOTAMT
182396	4/30/2012	INT FUND CUB 12-113	Grant payment	2,125.00
182396	5/31/2012	INT FUND CUB 12-113	Carrying Charges on Deferrals	6.87
182396	6/30/2012	INT FUND CUB 12-113	Carrying Charges on Deferrals	13.76
182396	7/31/2012	INT FUND CUB 12-113	Carrying Charges on Deferrals	13.83
182396	8/31/2012	INT FUND CUB 12-113	Carrying Charges on Deferrals	13.91
182396	9/30/2012	INT FUND CUB 12-113	Carrying Charges on Deferrals	14.00
182396	10/31/2012	INT FUND CUB 12-113	Carrying Charges on Deferrals	14.09
182396	11/30/2012	INT FUND CUB 12-113	Carrying Charges on Deferrals	14.19
182396	12/31/2012	INT FUND CUB 12-113	Carrying Charges on Deferrals	14.28
182396	1/31/2013	INT FUND CUB 12-113	Carrying Charges on Deferrals	14.37
182396	2/28/2013	INT FUND CUB 12-113	Carrying Charges on Deferrals	14.46
182396	3/31/2013	INT FUND CUB 12-113	Carrying Charges on Deferrals	14.55
182396	4/30/2013	INT FUND CUB 12-113	Carrying Charges on Deferrals	135.28
182396	1/31/2014	INT FND CUB 12-113	Carrying Charges on Deferrals	15.52
182396	2/28/2014	INT FND CUB 12-113	Carrying Charges on Deferrals	15.62
182396	3/31/2014	INT FND CUB 12-113	Carrying Charges on Deferrals	161.84
				<u>2,601.57</u>

*Beginning in 2013, the Company began booking all carrying charges for the Intervenor Funding deferral accounts on an annual basis. The entry made in April, 2013 includes all interest through 2013. In 2014, carrying charges were booked monthly until March, 2014 when the Company again began booking the carrying charges on an annual basis. Subsequent annual entries will be made in January.

Account	DB2DATE	DISTDESC	Descr	TOTAMT
182380	1/31/2012	CUB FUND GRANT 12-008	Grant payment	30,000.00
182380	2/29/2012	CUB FUND GRANT 12-008	Carrying Charges on Deferrals	102.69
182380	3/31/2012	CUB FUND GRANT 12-008	Carrying Charges on Deferrals	(1.93)
182380	3/31/2012	CUB FUND GRANT 12-008	Carrying Charges on Deferrals	201.86
182380	4/30/2012	CUB FUND GRANT 12-008	Carrying Charges on Deferrals	195.23
182380	5/31/2012	CUB FUND GRANT 12-008	Carrying Charges on Deferrals	196.51
182380	6/30/2012	CUB FUND GRANT 12-008	Carrying Charges on Deferrals	197.78
182380	7/31/2012	CUB FUND GRANT 12-008	Carrying Charges on Deferrals	199.05
182380	8/31/2012	CUB FUND GRANT 12-008	Carrying Charges on Deferrals	200.34
182380	9/30/2012	CUB FUND GRANT 12-008	Carrying Charges on Deferrals	201.63
182380	10/31/2012	CUB FUND GRANT 12-008	Carrying Charges on Deferrals	202.93
182380	11/30/2012	CUB FUND GRANT 12-008	Carrying Charges on Deferrals	204.23
182380	12/31/2012	CUB FUND GRANT 12-008	Carrying Charges on Deferrals	205.55
182380	1/31/2013	CUB FUND GRANT 12-008	Carrying Charges on Deferrals	206.87
182380	2/28/2013	CUB FUND GRANT 12-008	Carrying Charges on Deferrals	208.21
182380	3/31/2013	CUB FUND GRANT 12-008	Carrying Charges on Deferrals	209.55
182380	4/30/2013	FUND GRANT CUB 12-008	Carrying Charges on Deferrals	1,947.75
182380	1/31/2014	CUB ISSUE FND GRNT 12-008	Carrying Charges on Deferrals	223.45
182380	2/28/2014	CUB ISSUE FND GRNT 12-008	Carrying Charges on Deferrals	224.89
182380	3/31/2014	CUB ISSUE FND GRNT 12-008	Carrying Charges on Deferrals	2,330.14
				<u>37,456.73</u>

*Beginning in 2013, the Company began booking all carrying charges for the Intervenor Funding deferral accounts on an annual basis. The entry made in April, 2013 includes all interest through 2013. In 2014, carrying charges were booked monthly until March, 2014 when the Company again began booking the carrying charges on an annual basis. Subsequent annual entries will be made in January.

Account	DB2DATE	DISTDESC	Descr	TOTAMT
182353	11/30/2011	CUB FUND GRANT - 11-437	Grant payment	10,500.00
182353	1/31/2012	CUB FUND GRANT 11-437	Carrying Charges on Deferrals	71.89
182353	1/31/2012	MOVE TO CORRECT ACCT	Carrying Charges on Deferrals	34.78
182353	2/29/2012	CUB FUND GRANT 11-437	Carrying Charges on Deferrals	71.89
182353	3/31/2012	CUB FUND GRANT 11-437	Carrying Charges on Deferrals	(1.00)
182353	3/31/2012	CUB FUND GRANT 11-437	Carrying Charges on Deferrals	71.49
182353	4/30/2012	CUB FUND GRANT 11-437	Carrying Charges on Deferrals	69.25
182353	5/31/2012	CUB FUND GRANT 11-437	Carrying Charges on Deferrals	69.71
182353	6/30/2012	CUB FUND GRANT 11-437	Carrying Charges on Deferrals	70.16
182353	7/31/2012	CUB FUND GRANT 11-437	Carrying Charges on Deferrals	70.61
182353	8/31/2012	CUB FUND GRANT 11-437	Carrying Charges on Deferrals	71.06
182353	9/30/2012	CUB FUND GRANT 11-437	Carrying Charges on Deferrals	71.52
182353	10/31/2012	CUB FUND GRANT 11-437	Carrying Charges on Deferrals	71.98
182353	11/30/2012	CUB FUND GRANT 11-437	Carrying Charges on Deferrals	72.45
182353	12/31/2012	CUB FUND GRANT 11-437	Carrying Charges on Deferrals	72.91
182353	1/31/2013	CUB FUND GRANT 11-437	Carrying Charges on Deferrals	73.38
182353	2/28/2013	CUB FUND GRANT 11-437	Carrying Charges on Deferrals	73.86
182353	3/31/2013	CUB FUND GRANT 11-437	Carrying Charges on Deferrals	74.33
182353	4/30/2013	FUND GRANT CUB 11-437	Carrying Charges on Deferrals	690.91
182353	1/31/2014	CUB ISSUE FND GRNT 11-437	Carrying Charges on Deferrals	79.26
182353	2/28/2014	CUB ISSUE FND GRNT 11-437	Carrying Charges on Deferrals	79.77
182353	3/31/2014	CUB ISSUE FND GRNT 11-437	Carrying Charges on Deferrals	826.55
				<u>13,286.76</u>

*Beginning in 2013, the Company began booking all carrying charges for the Intervenor Funding deferral accounts on an annual basis. The entry made in April, 2013 includes all interest through 2013. In 2014, carrying charges were booked monthly until March, 2014 when the Company again began booking the carrying charges on an annual basis. Subsequent annual entries will be made in January.